

Form <b>F-66 (IA-2)</b> (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>Red Oak</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16206900400000</div> <div>Red Oak City</div> <div>P O Box 475</div> <div>Red Oak IA 51566</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,156,887		2,156,887	2,149,349
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,156,887		2,156,887	2,149,349
Delinquent property taxes		0		0	
TIF revenues		195,271		195,271	182,772
Other city taxes		750,223	0	750,223	662,225
Licenses and permits		39,423	0	39,423	51,125
Use of money and property		19,791	8,944	28,735	16,880
Intergovernmental		1,162,882	0	1,162,882	907,956
Charges for fees and service		605,472	1,745,572	2,351,044	2,279,975
Special assessments		0	0	0	
Miscellaneous		369,771	9,095	378,866	349,450
Other financing sources		4,321,969	1,055,275	5,377,244	443,853
Total revenues and other sources		9,621,689	2,818,886	12,440,575	7,043,585
Expenditures and Other Financing Uses					
Public safety		2,371,379	0	2,371,379	2,460,997
Public works		882,508	0	882,508	1,011,698
Health and social services		13,770	0	13,770	23,500
Culture and recreation		760,798	0	760,798	797,324
Community and economic development		158,203	0	158,203	188,950
General government		101,201	0	101,201	134,008
Debt service		448,608	0	448,608	467,155
Capital projects		2,147,614	0	2,147,614	1,979,502
Total governmental activities expenditures		6,884,081	0	6,884,081	7,063,134
Business type activities		0	2,166,949	2,166,949	2,175,240
Total ALL expenditures		6,884,081	2,166,949	9,051,030	9,238,374
Other financing uses, including transfers out		2,063,809	62,605	2,126,414	272,753
Total ALL expenditures/And other financing uses		8,947,890	2,229,554	11,177,444	9,511,127
Excess revenues and other sources over (Under) Expenditures/And other financing uses		673,799	589,332	1,263,131	-2,467,542
Beginning fund balance July 1, 2012		3,308,631	1,903,210	5,211,841	7,509,692
Ending fund balance June 30, 2013		3,982,430	2,492,542	6,474,972	5,042,150
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 6,225,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,685,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 10,825,228
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/26/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Mary L. Bolton			712	623-6510	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/21/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Red Oak			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	1,125,275	879,225		152,387			2,156,887			2,156,887	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,125,275	879,225			152,387	0	0	2,156,887		T01	2,156,887	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	1,125,275	879,225			152,387	0	0	2,156,887			2,156,887	6
7	TIF revenues			195,271				195,271		T01	195,271	7	
	Other city taxes												
8	Utility tax replacement excise taxes	58,802	46,443		7,724			112,969		T15	112,969	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	2,012	1,273		267			3,552		T19	3,552	12	
13	Hotel/motel tax	18,015						18,015		T19	18,015	13	
14	Other local option taxes		615,687					615,687		T09	615,687	14	
15	TOTAL OTHER CITY TAXES	78,829	663,403	0	7,991	0	0	750,223	0		750,223	15	
16	Section B - LICENSES AND PERMITS	39,423						39,423		T29	39,423	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	2,694						2,694	8,944	U20	11,638	18	
19	Rents and royalties	17,097						17,097		U40	17,097	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	19,791	0	0	0	0	0	19,791	8,944		28,735	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					364,166		364,166		B89	364,166	27	
28	Community development block grants		1,600					1,600		B50	1,600	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants		16,500					16,500		B79	16,500	30	
31	Payment in lieu of taxes	52,000						52,000		B30	52,000	31	
32								0			0	32	
33	Total Federal grants and reimbursements	52,000	18,100	0	0	364,166	0	434,266	0		434,266	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		549,888					549,888		C46	549,888	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,500				24,815		26,315		C89	26,315	49
50	Iowa Department of Transportation					76,118		76,118		C89	76,118	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,500	549,888	0	0	100,933	0	652,321	0		652,321	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	16,295						16,295		D89	16,295	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	60,000						60,000		D89	60,000	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	76,295	0	0	0	0	0	76,295	0		76,295	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	129,795	567,988	0	0	465,099	0	1,162,882	0		1,162,882	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,038,633	A91	1,038,633	73
74	Sewer							0	636,188	A8Ø	636,188	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	55,318						55,318		AØ1	55,318	78
79	Landfill/garbage							0	70,751	A81	70,751	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	18,998						18,998		A89	18,998	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	100						100		A89	100	92
93	Ambulance charges	458,944						458,944		A89	458,944	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	39,901						39,901		A03	39,901	98
99	Library charges	6,108						6,108		A89	6,108	99
100	Park, recreation, and cultural charges	26,093						26,093		A61	26,093	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	10						10			10	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	605,472	0	0	0	0	0	605,472	1,745,572		2,351,044	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	128,814	1,200					130,014	120	U99	130,134	108
109	Deposits and sales/fuel tax refunds	3,054						3,054	8,975	U99	12,029	109
110	Sale of property and merchandise	193,411					2,805	196,216		U11	196,216	110
111	Fines	18,410						18,410		U30	18,410	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	reimbursement	22,077						22,077			22,077	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	365,766	1,200	0	0	0	2,805	369,771	9,095		378,866	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Red Oak					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,364,351	2,111,816	195,271	160,378	465,099	2,805	5,299,720	1,763,611		7,063,331	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				2,458,160			2,458,160	792,670	NR	3,250,830	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	42,012	396,082			1,379,633		1,817,727	262,605		2,080,332	127
128	<i>Internal TIF loans and transfers in</i>					46,082		46,082			46,082	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	42,012	396,082	0	2,458,160	1,425,715	0	4,321,969	1,055,275		5,377,244	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,406,363	2,507,898	195,271	2,618,538	1,890,814	2,805	9,621,689	2,818,886		12,440,575	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	1,470,679	2,076,612	118,314	168,400	-738,179	212,805	3,308,631	1,903,210		5,211,841	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	3,877,042	4,584,510	313,585	2,786,938	1,152,635	215,610	12,930,320	4,722,096		17,652,416	136
137												137
138												138
139												139
140												140
141												141
142												142
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	753,746						753,746		E62	753,746	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,246						1,246		E89	1,246	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	4,123						4,123		E59	4,123	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	633,289						633,289		E24	633,289	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	27,948						27,948		E32	27,948	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		951,027					951,027		E89	951,027	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,420,352	951,027	0	0	0	0	2,371,379			2,371,379	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		367,667					367,667		E44	367,667	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		75,465					75,465		E44	75,465	48
49	Traffic control safety — Current operation		7,112					7,112		E44	7,112	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,098					11,098		E44	11,098	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	286,458						286,458		E01	286,458	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		134,708					134,708		E89	134,708	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	286,458	596,050	0	0	0	0	882,508			882,508	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	13,770						13,770		E79	13,770	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	13,770	0	0	0	0	0	13,770			13,770	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	202,456						202,456		E52	202,456	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	225,821						225,821		E61	225,821	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		23,677					23,677		E61	23,677	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	125,403	407					125,810		E03	125,810	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	31,174	151,860					183,034		E61	183,034	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	584,854	175,944	0	0	0	0	760,798			760,798	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		24,168	117,652				141,820		E89	141,820	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		16,383					16,383		E89	16,383	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	40,551	117,652	0	0	0	158,203			158,203	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	12,882						12,882		E29	12,882	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	70,625						70,625		E23	70,625	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,962						8,962		E25	8,962	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	8,732						8,732		E89	8,732	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	101,201	0	0	0	0	0	101,201			101,201	176
177	<b>Section G — DEBT SERVICE</b>				448,608			448,608			448,608	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	448,608	0	0	448,608			448,608	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						2,147,614		2,147,614			2,147,614	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	2,147,614	0	2,147,614			2,147,614	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	2,147,614	0	2,147,614			2,147,614	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,406,635	1,763,572	117,652	448,608	2,147,614	0	6,884,081			6,884,081	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Red Oak			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								928,541	E91	928,541	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,198,226	E80	1,198,226	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								40,182	E81	40,182	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Red Oak					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,166,949		2,166,949	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,406,635	1,763,572	117,652	448,608	2,147,614	0	6,884,081	2,166,949		9,051,030	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	27,640	41,061		1,949,026			2,017,727	62,605		2,080,332	255
256	Internal TIF loans/repayments and transfers out			46,082				46,082			46,082	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	27,640	41,061	46,082	1,949,026	0	0	2,063,809	62,605		2,126,414	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,434,275	1,804,633	163,734	2,397,634	2,147,614	0	8,947,890	2,229,554		11,177,444	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								2,492,542		2,492,542	269
270	<b>Total ending fund balance June 30, 2013</b>	1,442,767	2,779,877	149,851	389,304	-994,979	215,610	3,982,430	2,492,542		6,474,972	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,877,042	4,584,510	313,585	2,786,938	1,152,635	215,610	12,930,320	4,722,096		17,652,416	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Red Oak

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,164,870	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 2,350,000	29U	39U 105,000	49U 2,245,000	49U	49U	49U	I89 86,128
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Improvements	19U	29U 2,505,000	39U	49U 2,505,000	49U	49U	49U	I89 24,743
Library	19U 1,675,000	29U	39U 210,000	49U 1,475,000	49U	49U	49U	I89 41,975
SRF	19U 1,972,330	29U 797,670	39U 85,000	49U	49U	49U 2,685,000	49U	I89 77,080
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,997,330	3,302,670	400,000	6,225,000	0	2,685,000	0	229,926

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	216,504,554	x .05 = \$	10,825,228

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$		\$			
				6,474,972	6,474,972	

REMARKS

V98

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